

SENATE BILL NO. 144

INTRODUCED BY L. NELSON

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT TRANSFERRING FROM THE DEPARTMENT OF ADMINISTRATION TO THE DEPARTMENT OF REVENUE CERTAIN FINANCIAL RESPONSIBILITIES; REQUIRING COUNTY TREASURERS TO REMIT MONEY BELONGING TO THE STATE THAT WAS COLLECTED BY COUNTY TREASURERS AND TO SUBMIT THE COUNTY COLLECTIONS REPORTS TO THE DEPARTMENT OF REVENUE; REQUIRING THAT CERTAIN COURT FINES, FEES, FORFEITURES, LICENSE FEES, AND OTHER MONEY BELONGING TO THE STATE BE REMITTED TO THE DEPARTMENT OF REVENUE; AMENDING SECTIONS ~~2-7-503, 2-7-516,~~ 3-1-317, 3-10-601, 7-6-2421, 10-2-501, 15-1-116, 15-1-504, 15-24-925, 15-36-324, 20-9-212, 20-9-331, 20-9-333, 20-9-334, 20-9-360, 20-25-1007, 23-2-507, 23-2-512, 23-2-615, 23-2-616, 23-2-644, 23-2-804, 23-2-807, 23-2-814, 45-9-130, 50-52-105, 61-3-321, 61-3-465, 61-3-467, 61-3-509, 61-3-511, 61-5-121, 61-10-126, 61-10-148, 61-10-225, 61-12-701, 67-1-303, 72-16-912, 72-16-920, 75-10-532, 76-13-114, 77-1-117, 80-2-230, 80-7-704, 81-7-118, 87-1-114, 87-1-601, AND 87-4-808, MCA; AND PROVIDING AN EFFECTIVE DATE AND AN APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

~~Section 1. Section 2-7-503, MCA, is amended to read:~~

~~"2-7-503. Financial reports and audits of local government entities -- exception. (1) The governing body or managing or executive officer of a local government entity, other than a school district or associated cooperative, shall ensure that a financial report is made every year. A school district or associated cooperative shall comply with the provisions of 20-9-213. The financial report must cover the preceding fiscal year, be in a form prescribed by the department, and be completed within 6 months of the end of the reporting period. The local government entity shall submit the financial report to the department for review.~~

~~(2) The department shall prescribe a uniform reporting system for all local government entities subject to financial reporting requirements, other than school districts. The superintendent of public~~

1 ~~instruction shall prescribe the reporting requirements for school districts.~~

2 ~~——— (3) (a) The governing body or managing or executive officer of each local government entity~~
3 ~~receiving revenue or financial assistance in the period covered by the financial report in excess of~~
4 ~~\$200,000 shall cause an audit to be made at least every 2 years. The audit must cover the entity's~~
5 ~~preceding 2 fiscal years. The audit must commence within 9 months from the close of the last fiscal year~~
6 ~~of the audit period. The audit must be completed and submitted to the department for review within 1 year~~
7 ~~from the close of the last fiscal year covered by the audit.~~

8 ~~——— (b) The governing body or managing or executive officer of a local government entity that does~~
9 ~~not meet the criteria established in subsection (3)(a) shall at least once every 4 years, if directed by the~~
10 ~~department, or, in the case of a school district, if directed by the department at the request of the~~
11 ~~superintendent of public instruction, cause a financial review, as defined by department rule, to be~~
12 ~~conducted of the financial statements of the entity for the preceding fiscal year.~~

13 ~~——— (4) An audit conducted in accordance with this part is in lieu of any financial or financial and~~
14 ~~compliance audit of an individual financial assistance program that a local government is required to~~
15 ~~conduct under any other state or federal law or regulation. If an audit conducted pursuant to this part~~
16 ~~provides a state agency with the information that it requires to carry out its responsibilities under state~~
17 ~~or federal law or regulation, the state agency shall rely upon and use that information to plan and conduct~~
18 ~~its own audits or reviews in order to avoid a duplication of effort.~~

19 ~~——— (5) In addition to the audits required by this section, the department may at any time conduct or~~
20 ~~contract for a special audit or review of the affairs of any local government entity referred to in this part.~~
21 ~~The special audit or review must, to the extent practicable, build upon audits performed pursuant to this~~
22 ~~part.~~

23 ~~——— (6) The fee for the special audit or review must be a charge based upon the costs incurred by the~~
24 ~~department in relation to the special audit or review. The audit fee must be paid by the local government~~
25 ~~entity to the state treasurer department of revenue and must be deposited in the enterprise fund to the~~
26 ~~credit of the department.~~

27 ~~——— (7) Subsections (1) through (3) do not apply to a local government entity that has adopted the~~
28 ~~alternative accounting method provided for in Title 7, chapter 6, part 6."~~

29

30 ~~——— **Section 2.** Section 2-7-516, MCA, is amended to read:~~

1 ~~—————"2-7-516. Audit fees. (1) The compensation to the independent auditor for conducting an audit~~
2 ~~must be agreed upon by the governing body or managing or executive officer of the local government~~
3 ~~entity and the independent auditor and must be paid in the manner that other claims against the local~~
4 ~~government entity are paid.~~
5 ~~————-(2) The compensation for an audit conducted by the department must be paid by the local~~
6 ~~government entity to the state treasurer department of revenue and be deposited in an enterprise fund to~~
7 ~~the credit of the department."~~

8
9 **Section 1.** Section 3-1-317, MCA, is amended to read:

10 **"3-1-317. (Temporary) User surcharge for court information technology -- exception.** (1) Except
11 as provided in subsection (2), all courts of original jurisdiction shall impose:

12 (a) on a defendant in criminal cases, a \$5 user surcharge upon conviction for any conduct made
13 criminal by state statute or upon forfeiture of bond or bail;

14 (b) on the initiating party in civil and probate cases, a \$5 user surcharge at the commencement
15 of each action, proceeding, or filing; and

16 (c) on each defendant or respondent in civil cases, a \$5 user surcharge upon appearance.

17 (2) If a court determines that a defendant in a criminal case or determines pursuant to 25-10-404
18 that a party in a civil case is unable to pay the surcharge, the court may waive payment of the surcharge
19 imposed by this section.

20 (3) The surcharge imposed by this section is not a fee or fine and must be imposed in addition to
21 other taxable court costs, fees, or fines. The surcharge may not be used in determining the jurisdiction of
22 any court.

23 (4) The amounts collected under this section must be forwarded to the ~~state treasurer and~~
24 ~~deposited~~ department of revenue for deposit in the account established in 3-5-904 for state funding of
25 court information technology. (Terminates June 30, 2003--sec. 1, Ch. 71, L. 1999.)"

26
27 **Section 2.** Section 3-10-601, MCA, is amended to read:

28 **"3-10-601. Collection and disposition of fines, penalties, forfeitures, and fees.** (1) Each justice of
29 the peace shall collect the fees prescribed by law for justices' courts and shall pay them into the county
30 treasury of the county in which the justice of the peace holds office, on or before the 10th day of each

1 month, to be credited to the general fund of the county.

2 (2) All fines, penalties, and forfeitures that are required to be imposed, collected, or paid in a
3 justice's court must, for each calendar month, be paid by the justice's court on or before the 5th day of
4 the following month to the treasurer of the county in which the justice's court is situated, except that they
5 may be distributed as provided in 44-12-206 if imposed, collected, or paid for a violation of Title 45,
6 chapter 9 or 10.

7 (3) The county treasurer shall, ~~in the manner~~ as provided in 15-1-504, distribute money received
8 under subsection (2) as follows:

9 (a) 50% to the ~~state treasurer~~ department of revenue for deposit in the state general fund; and

10 (b) 50% to the county general fund."
11

12 **Section 3.** Section 7-6-2421, MCA, is amended to read:

13 **"7-6-2421. Presentation of claims against county.** (1) ~~No~~ An account may not be allowed by the
14 board unless the ~~same~~ account is made out in separate items, with the nature of each item stated. If the
15 claim is for official services for which ~~no~~ specified fees are not fixed by law, the time actually and
16 necessarily devoted to ~~such~~ the services must be stated. ~~No~~ An account ~~must~~ may not be ~~necessarily~~
17 passed upon by the board unless made out as prescribed in this section and filed by the clerk prior to the
18 session at which it is asked to be heard.

19 (2) ~~Every~~ Each claim against the county, except claims arising from injury to a person or property,
20 ~~which~~ that are limited under provisions of Title 2, chapter 9, parts 1 through 3, ~~as amended~~, must be
21 presented within 1 year after the last item accrued.

22 (3) ~~No~~ A county officer may not, except for ~~his~~ the officer's own service, present any claim,
23 account, or demand for allowance against the county or in any way advocate the relief asked on the claim
24 or demand made by another.

25 ~~—— (4) Money deposited in the county treasury pursuant to former section 16-2616, R.C.M. 1947,~~
26 ~~and not otherwise disposed of shall be transferred by the county treasurer to the state treasurer for deposit~~
27 ~~in the agency fund provided for in Title 72, chapter 14, part 2. The county treasurer may deduct the fees~~
28 ~~and expenses of the coroner and the county prior to transferring the money."~~

29

30 **Section 4.** Section 10-2-501, MCA, is amended to read:

"10-2-501. Interment allowance for veterans -- payment by county of residence -- veterans'

interment supervisor -- definitions. (1) The board of commissioners of each county in this state shall designate a person in the county, preferably a veteran, as veterans' interment supervisor.

(2) The veterans' interment supervisor shall cause to be decently interred the body or cremated remains of any veteran who was a resident of the state of Montana at the time of death. In performing this duty, the veterans' interment supervisor shall ensure that the desires of the veteran's personal representative or heirs are not violated. The veterans' interment supervisor may not receive any compensation for duties performed in compliance with this part.

(3) The interment may not be made in a burial ground or cemetery or in a portion of a burial ground or cemetery used exclusively for the interment of pauper dead.

(4) A sum not to exceed \$250 to defer interment expenses must be paid by the veteran's county of residence.

(5) The interment benefits are not available in the case of a veteran whose personal representative or heirs waive the benefits.

(6) Whenever interment is of a resident of a Montana veterans' home, a sum not to exceed \$250 to defer interment expenses must be paid by the veteran's county of residence.

(7) If a veteran dies while temporarily absent from the state or county of residence, the provisions of this section apply and the interment expenses not exceeding the amount specified in this section must be paid in the same manner as provided in this section.

(8) When a veteran dies at an institution of the state of Montana, other than a Montana veterans' home, at a federal institution, or at a private facility and interment for any cause is not made in the veteran's county of residence, the officers of the institution or facility shall provide the proper interment prescribed in this section. The reimbursement for the expense of each interment may not exceed \$250. The expense must be paid by the veteran's county of residence.

(9) An interment may not be covered by any special or standing contract under which the cost of interment is reduced below the maximum amount fixed in this section, to the disparagement of proper interment.

(10) The veterans' interment supervisor shall, upon request of the deceased veteran's personal representative or heirs, assist in applying to the proper authority for a suitable headstone, as provided by act of congress, and in placing the headstone on the veteran's grave. The reimbursement costs for the

shipping and raising of the headstone may not exceed \$70 and must be paid by the veteran's county of residence at the time of death. The expense must be audited and paid as provided in this section for interment expenses.

(11) After payment of the first \$30 from county funds, the county treasurer may withhold an amount of the county total monthly remittance to the ~~state treasurer~~ department of revenue equal to the actual cost paid, up to \$40, for the shipping and raising of each headstone.

(12) As used in this part, the following definitions apply:

(a) "Interment" has the meaning provided in 37-19-101.

(b) "Residence" is determined as provided in 13-1-112. If the intent of the veteran regarding residence cannot be determined under 13-1-112, the costs of interment must be paid by the veteran's county of residence at the time of admittance into a Montana veterans' home, a state or federal institution, or a private facility."

Section 5. Section 15-1-116, MCA, is amended to read:

"15-1-116. Manufactured home considered as improvement to real property -- requirements. (1)

A manufactured home will be considered for tax purposes an improvement to real property if:

(a) the running gear is removed; and

(b) the manufactured home is attached to a permanent foundation on land that is owned or being purchased by the owner of the manufactured home or, if the land is owned by another person, with the permission of the landowner.

(2) To eliminate the certificate of ownership of a manufactured home, an owner may file a statement of intent on a form furnished by the department of justice.

(3) The statement of intent must include:

(a) the serial number of the manufactured home;

(b) the legal description of the real property to which the manufactured home has been permanently attached;

(c) a description of any security interests in the manufactured home; and

(d) approval from all lienholders of the intent to eliminate the title.

(4) The owner shall present the statement of intent to the county treasurer of the county in which the manufactured home is located and shall surrender the certificate of ownership. Upon receipt of a titling

1 fee of \$5, the county treasurer shall issue the owner a duplicate receipt for the surrendered certificate and
2 forward a copy of the statement of intent, the original receipt, and the surrendered certificate to the
3 department of justice. The county treasurer may not issue the receipt unless all taxes, interest, and
4 penalties on the manufactured home have been paid in full. The county treasurer shall:

5 (a) deposit \$1.50 of the titling fee in the county general fund; and

6 (b) remit \$3.50 of the titling fee to the ~~state treasurer~~ department for deposit in the state general
7 fund.

8 (5) Upon the recording of the statement of intent and the receipt of surrender, the manufactured
9 home may not be physically removed without the consent of all persons who have an interest in the
10 manufactured home.

11 (6) A manufactured home that has been declared an improvement to real property in accordance
12 with this section must be treated by the department and by lending institutions in the same manner as any
13 other residence that is classified as an improvement."

14
15 **Section 6.** Section 15-1-504, MCA, is amended to read:

16 **"15-1-504. Settlement of county treasurer with ~~state treasurer~~ department.** (1) Except as provided
17 in subsection (2), the county treasurer, between the 1st and 20th days of each month, shall remit to the
18 ~~state treasurer~~ department all money belonging to the state that was collected by the county treasurer
19 during the preceding month. The remittance must be accompanied by a detailed report upon a form that
20 the ~~state treasurer~~ department prescribes. The ~~state treasurer~~ department may assess counties an interest
21 charge of 10% a year on all money not remitted within 5 days from the time required by this section.

22 (2) By June 20 of each year, the county treasurer shall remit to the ~~state treasurer~~ department
23 an estimate of all money belonging to the state that was collected by the county treasurer by June 15,
24 in addition to the amount collected during the preceding month. In July, the county treasurer shall remit
25 all money belonging to the state that was collected by the county treasurer during the remainder of June."

26
27 **Section 7.** Section 15-24-925, MCA, is amended to read:

28 **"15-24-925. Reimbursement to county -- transmission of taxes from county to ~~state treasurer~~**
29 **department.** (1) The county treasurer may withhold 2% of the money received under 15-24-921 as
30 reimbursement to the county for the collection of the levy on livestock.

(2) Except for the amount withheld under subsection (1), the taxes levied and the money collected pursuant to the provisions of 15-24-922 must be transmitted to the ~~state treasury~~ department by the county treasurer of each county, as provided in 15-1-504, but not later than July 1 following assessment. The county treasurer shall designate the amount received from the tax levied on sheep and the amount received from the tax levied on all other livestock and shall specify the separate amounts in the report to the ~~state treasurer~~ department. The money, when received by the ~~state treasurer~~ department, must be deposited in an account in the special revenue fund to the credit of the department of livestock. The money in the account must be kept separate from other funds received by the department of livestock."

Section 8. Section 15-36-324, MCA, is amended to read:

"15-36-324. Distribution of taxes -- rules. (1) For each calendar quarter, the department shall determine the amount of tax, late payment interest, and penalty collected under this part. For purposes of distribution of the taxes to county and school taxing units, the department shall determine the amount of oil and natural gas production taxes paid on production in the taxing unit.

(2) Except as provided in subsections (3) through (5), oil production taxes must be distributed as follows:

(a) The amount equal to 39.3% of the oil production taxes, including late payment interest and penalty, collected under this part must be distributed as provided in subsection (9).

(b) The remaining 60.7% of the oil production taxes, plus accumulated interest earned on the amount allocated under this subsection (2)(b), must be deposited in the state special revenue fund in the state treasury and transferred to the county and school taxing units for distribution as provided in subsection (12).

(3) The amount equal to 100% of the oil production taxes, including late payment interest and penalty, collected from working interest owners on qualifying production occurring during the first 12 months of production must be distributed as provided in subsection (10).

(4) (a) The amount equal to 100% of the oil production taxes, including late payment interest and penalty, collected from working interest owners on production from horizontally completed wells occurring during the first 18 months of production must be distributed as provided in subsection (10).

(b) The amount equal to 100% of the oil production taxes, including late payment interest and penalty, collected from working interest owners on the incremental production from horizontally

1 recompleted wells occurring during the first 18 months of production must be distributed as provided in
2 subsection (9).

3 (5) (a) The amount equal to 13.8% of the oil production taxes, including late payment interest and
4 penalty, collected from working interest owners on the first 10 barrels of stripper oil production wells must
5 be distributed as provided in subsection (10).

6 (b) The remaining 86.2% of the oil production taxes, plus accumulated interest earned on the
7 amount allocated under this subsection (5)(b), must be deposited in the state special revenue fund in the
8 state treasury and transferred to the county and school taxing units for distribution as provided in
9 subsection (12).

10 (c) The amount equal to 100% of the oil production taxes, including late payment interest and
11 penalty, collected from working interest owners on stripper well exemption production from ~~pre-1985~~
12 pre-1999 wells and ~~post-1985~~ post-1999 wells must be distributed as provided in subsection (10).

13 (6) Except as provided in subsections (7) and (8), natural gas production taxes must be allocated
14 as follows:

15 (a) The amount equal to 14% of the natural gas production taxes, including late payment interest
16 and penalty, collected under this part must be distributed as provided in subsection (11).

17 (b) The remaining 86% of the natural gas production taxes, plus accumulated interest earned on
18 the amount allocated under this subsection (6)(b), must be deposited in the state special revenue fund in
19 the state treasury and transferred to the county and school taxing units for distribution as provided in
20 subsection (12).

21 (7) The amount equal to 100% of the natural gas production taxes, including late payment interest
22 and penalty, collected from working interest owners under this part on production from wells occurring
23 during the first 12 months of production must be distributed as provided in subsection (10).

24 (8) The amount equal to 100% of natural gas production taxes, including late payment interest
25 and penalty, collected from working interest owners on production from horizontally completed wells
26 occurring during the first 18 months of production must be distributed as provided in subsection (10).

27 (9) The department shall, in accordance with the provisions of 15-1-501, distribute the state
28 portion of oil production taxes specified in subsections (2)(a) and (4)(b), including late payment interest
29 and penalty collected, as follows:

30 (a) 86.21% to the state general fund;

(b) 5.17% to the state special revenue fund for the purpose of paying expenses of the board as provided in 82-11-135; and

(c) 8.62% to be distributed as provided in 15-38-106(2).

(10) The department shall distribute the state portion of oil and natural gas production taxes specified in subsections (3), (4)(a), (5)(a), (5)(c), (7), and (8), including late payment interest and penalty collected, as follows:

(a) 37.5% to the state special revenue fund for the purpose of paying expenses of the board as provided in 82-11-135; and

(b) 62.5% to be distributed as provided in 15-38-106(2).

(11) The department shall, in accordance with the provisions of 15-1-501, distribute the state portion of natural gas production taxes specified in subsection (6)(a), including late payment interest and penalty collected, as follows:

(a) 76.8% to the state general fund;

(b) 8.7% to the state special revenue fund for the purpose of paying expenses of the board as provided in 82-11-135; and

(c) 14.5% to be distributed as provided in 15-38-106(2).

(12) (a) By the dates referred to in subsection (13), the department shall, except as provided in subsection (12)(b), calculate and distribute oil and natural gas production taxes received under subsections (2)(b), (5)(b), and (6)(b) to each eligible county in proportion to the oil and natural gas production taxes received under subsections (2)(b), (5)(b), and (6)(b) that are attributable to production in that county.

(b) The department shall distribute 5% of the oil and natural gas production taxes received under subsections (2)(b), (5)(b), and (6)(b) from pre-1999 wells to eligible counties in proportion to the underfunding that would have occurred from the tax liability distribution of pre-1985 oil and natural gas production taxes for production in calendar year 1997.

(c) Except as provided in subsection (12)(d), the county treasurer shall distribute the money received under subsection (12)(b) to the taxing units that levied mills in fiscal year 1990 against calendar year 1988 production in the same manner that all other property tax proceeds were distributed during fiscal year 1990 in the taxing unit, except that a distribution may not be made to a municipal taxing unit.

(d) The board of county commissioners of a county may direct the county treasurer to reallocate the distribution of oil and natural gas production tax money that would have gone to a taxing unit, as

provided in subsection (12)(c), to another taxing unit or taxing units, other than an elementary school or high school, within the county under the following conditions:

(i) The county treasurer shall first allocate the oil and natural gas production taxes to the taxing units within the county in the same proportion that all other property tax proceeds were distributed in the county in fiscal year 1990.

(ii) If the allocation in subsection (12)(d)(i) exceeds the total budget for a taxing unit, the commissioners may direct the county treasurer to allocate the excess to any taxing unit within the county.

(e) The board of trustees of an elementary or high school district may reallocate the oil and natural gas production taxes distributed to the district by the county treasurer under the following conditions:

(i) The district shall first allocate the oil and natural gas production taxes to the budgeted funds of the district in the same proportion that all other property tax proceeds were distributed in the district in fiscal year 1990.

(ii) If the allocation under subsection (12)(e)(i) exceeds the total budget for a fund, the trustees may allocate the excess to any budgeted fund of the school district.

(f) The county treasurer shall distribute oil and natural gas production taxes received under subsection (12)(a) between county and school taxing units in the relative proportions required by the levies for state, county, and school district purposes in the same manner as property taxes were distributed in the preceding fiscal year.

(g) The allocation to the county in subsection (12)(f) must be distributed by the county treasurer in the relative proportions required by the levies for county taxing units and in the same manner as property taxes were distributed in the preceding fiscal year.

(h) The money distributed in subsection (12)(f) that is required for the county mill levies for school district retirement obligations and transportation schedules must be deposited to the funds established for these purposes.

(i) The oil and natural gas production taxes distributed under subsection (12)(c) that are required for the 6-mill university levy imposed under 20-25-423 and for the county equalization levies imposed under 20-9-331 and 20-9-333, as those sections read on July 1, 1989, must be remitted by the county treasurer to the ~~state treasurer~~ department.

(j) The oil and natural gas production taxes distributed under subsection (12)(f) that are required for the 6-mill university levy imposed under 20-25-423, for the county equalization levies imposed under

1 20-9-331 and 20-9-333, and for the state equalization aid levy imposed under 20-9-360 must be remitted
2 by the county treasurer to the ~~state treasurer~~ department.

3 (k) The amount of oil and natural gas production taxes remaining after the treasurer has remitted
4 the amounts determined in subsections (12)(i) and (12)(j) is for the exclusive use and benefit of the county
5 and school taxing units.

6 (13) The department shall remit the amounts to be distributed in subsection (12) to the county
7 treasurer by the following dates:

8 (a) On or before August 1 of each year, the department shall remit to the county treasurer oil and
9 natural gas production tax payments received for the calendar quarter ending March 31 of the current
10 year.

11 (b) On or before November 1 of each year, the department shall remit to the county treasurer oil
12 and natural gas production tax payments received for the calendar quarter ending June 30 of the current
13 year.

14 (c) On or before February 1 of each year, the department shall remit to the county treasurer oil
15 and natural gas production tax payments received for the calendar quarter ending September 30 of the
16 previous year.

17 (d) On or before May 1 of each year, the department shall remit to the county treasurer oil and
18 natural gas production tax payments received for the calendar quarter ending December 31 of the previous
19 calendar year.

20 (14) The department shall provide to each county by May 31 of each year the amount of gross
21 taxable value represented by all types of production taxed under 15-36-304 for the previous calendar year
22 multiplied by 60%. The resulting value must be treated as taxable value for county classification purposes
23 and for county bonding purposes.

24 (15) (a) In the event that the board of oil and gas conservation revises the privilege and license tax
25 pursuant to 82-11-131, the department shall, by rule, change the formula under this section for
26 distribution of taxes collected under 15-36-304. The revised formula must provide for the distribution of
27 taxes in an amount equal to the rate adopted by the board of oil and gas conservation for the expenses
28 of the board.

29 (b) Before the department adopts a rule pursuant to subsection (15)(a), it shall present the
30 proposed rule to the appropriate administrative rule review committee.

(16) The distribution to taxing units under this section is statutorily appropriated as provided in 17-7-502."

Section 9. Section 20-9-212, MCA, is amended to read:

"20-9-212. Duties of county treasurer. The county treasurer of each county ~~shall~~:

(1) must receive and shall hold all school money subject to apportionment and keep a separate accounting of its apportionment to the several districts that are entitled to a portion of the money according to the apportionments ordered by the county superintendent or by the superintendent of public instruction. A separate accounting must be maintained for each county fund supported by a countywide levy for a specific, authorized purpose, including:

(a) the basic county tax for elementary equalization;

(b) the basic county tax for high school equalization;

(c) the county tax in support of the transportation schedules;

(d) the county tax in support of the elementary and high school district retirement obligations; and

(e) any other county tax for schools, including the community colleges, that may be authorized by law and levied by the county commissioners.

(2) whenever requested, shall notify the county superintendent and the superintendent of public instruction of the amount of county school money on deposit in each of the funds enumerated in subsection (1) and the amount of any other school money subject to apportionment and apportion the county and other school money to the districts in accordance with the apportionment ordered by the county superintendent or the superintendent of public instruction;

(3) shall keep a separate accounting of the receipts, expenditures, and cash balances for each fund;

(4) except as otherwise limited by law, shall pay all warrants properly drawn on the county or district school money;

(5) must receive all revenue collected by and for each district and shall deposit these receipts in the fund designated by law or by the district if a fund is not designated by law. Interest and penalties on delinquent school taxes must be credited to the same fund and district for which the original taxes were levied.

(6) shall send all revenue received for a joint district, part of which is situated in the county, to

1 the county treasurer designated as the custodian of the revenue, no later than December 15 of each year
2 and every 3 months after that date until the end of the school fiscal year;

3 (7) at the direction of the trustees of a district, shall assist the district in the issuance and sale of
4 tax and revenue anticipation notes as provided in Title 7, chapter 6, part 11;

5 (8) shall register district warrants drawn on a budgeted fund in accordance with 7-6-2604 when
6 there is insufficient money available in all funds of the district to make payment of the warrant.
7 Redemption of registered warrants must be made in accordance with 7-6-2116, 7-6-2605, and 7-6-2606.

8 (9) when directed by the trustees of a district, shall invest the money of the district within 3
9 working days of the direction;

10 (10) each month, shall give to the trustees of each district an itemized report for each fund
11 maintained by the district, showing the paid warrants, registered warrants, interest distribution, amounts
12 and types of revenue received, and the cash balance;

13 (11) shall remit promptly to the ~~state treasurer~~ department of revenue receipts for the county tax
14 for a vocational-technical program within a unit of the university system when levied by the board of
15 county commissioners under the provisions of 20-25-439;

16 (12) shall invest the money received from the basic county taxes for elementary and high school
17 equalization, the county levy in support of the elementary and high school district retirement obligations,
18 and the county levy in support of the transportation schedules within 3 working days of receipt. The
19 money must be invested until the working day before it is required to be distributed to school districts
20 within the county or remitted to the state. Permissible investments are specified in 20-9-213(4). All
21 investment income must be deposited, and credited proportionately, in the funds established to account
22 for the taxes received for the purposes specified in subsections (1)(a) through (1)(d).

23 (13) shall remit on a monthly basis to the ~~state treasurer~~ department of revenue, as provided in
24 ~~accordance with the provisions of 15-1-504~~, all county equalization revenue received under the provisions
25 of 20-9-331 and 20-9-333, including all interest earned and excluding any amount required for high school
26 out-of-county tuition under the provisions of 20-9-334, in repayment of the state advance for county
27 equalization prescribed in 20-9-347. Any funds in excess of a state advance must be used as required in
28 20-9-331(1)(b) and 20-9-333(1)(b)."

29

30 **Section 10.** Section 20-9-331, MCA, is amended to read:

1 **"20-9-331. Basic county tax for elementary equalization and other revenue for county equalization**

2 **of elementary BASE funding program.** (1) Subject to 15-10-420, the county commissioners of each county
3 shall levy an annual basic county tax of 33 mills on the dollar of the taxable value of all taxable property
4 within the county, except for property subject to a tax or fee under 23-2-517, 23-2-803, 61-3-521,
5 61-3-527, 61-3-529, 61-3-537, 61-3-560 through 61-3-562, 61-3-570, and 67-3-204, for the purposes
6 of elementary equalization and state BASE funding program support. The revenue collected from this levy
7 must be apportioned to the support of the elementary BASE funding programs of the school districts in
8 the county and to the state general fund in the following manner:

9 (a) In order to determine the amount of revenue raised by this levy that is retained by the county,
10 the sum of the estimated revenue identified in subsection (2) must be subtracted from the total of the
11 BASE funding programs of all elementary districts of the county.

12 (b) If the basic levy and other revenue prescribed by this section produce more revenue than is
13 required to repay a state advance for county equalization, the county treasurer shall remit the surplus
14 funds to the ~~state treasurer~~ department of revenue, as provided in 15-1-504, for deposit to the state
15 general fund immediately upon occurrence of a surplus balance and each subsequent month, with any final
16 remittance due no later than June 20 of the fiscal year for which the levy has been set.

17 (2) The revenue realized from the county's portion of the levy prescribed by this section and the
18 revenue from the following sources must be used for the equalization of the elementary BASE funding
19 program of the county as prescribed in 20-9-335, and a separate accounting must be kept of the revenue
20 by the county treasurer in accordance with 20-9-212(1):

21 (a) the portion of the federal Taylor Grazing Act funds distributed to a county and designated for
22 the elementary county equalization fund under the provisions of 17-3-222;

23 (b) the portion of the federal flood control act funds distributed to a county and designated for
24 expenditure for the benefit of the county common schools under the provisions of 17-3-232;

25 (c) all money paid into the county treasury as a result of fines for violations of law, except money
26 paid to a justice's court, and the use of which is not otherwise specified by law;

27 (d) any money remaining at the end of the immediately preceding school fiscal year in the county
28 treasurer's accounts for the various sources of revenue established or referred to in this section;

29 (e) any federal or state money distributed to the county as payment in lieu of property taxation,
30 including federal forest reserve funds allocated under the provisions of 17-3-213;

(f) gross proceeds taxes from coal under 15-23-703;

(g) oil and natural gas production taxes; and

(h) anticipated revenue from property taxes and fees imposed under 23-2-517, 23-2-803, 61-3-521, 61-3-529, 61-3-537, 61-3-570, and 67-3-204."

Section 11. Section 20-9-333, MCA, is amended to read:

"20-9-333. Basic county tax for high school equalization and other revenue for county equalization of high school BASE funding program. (1) Subject to 15-10-420, the county commissioners of each county shall levy an annual basic county tax of 22 mills on the dollar of the taxable value of all taxable property within the county, except for property subject to a tax or fee under 23-2-517, 23-2-803, 61-3-521, 61-3-527, 61-3-529, 61-3-537, 61-3-560 through 61-3-562, 61-3-570, and 67-3-204, for the purposes of high school equalization and state BASE funding program support. The revenue collected from this levy must be apportioned to the support of the BASE funding programs of high school districts in the county and to the state general fund in the following manner:

(a) In order to determine the amount of revenue raised by this levy that is retained by the county, the sum of the estimated revenue identified in subsection (2) must be subtracted from the sum of the county's high school tuition obligation and the total of the BASE funding programs of all high school districts of the county.

(b) If the basic levy and other revenue prescribed by this section produce more revenue than is required to repay a state advance for county equalization, the county treasurer shall remit the surplus funds to the ~~state treasurer~~ department of revenue, as provided in 15-1-504, for deposit to the state general fund immediately upon occurrence of a surplus balance and each subsequent month, with any final remittance due no later than June 20 of the fiscal year for which the levy has been set.

(2) The revenue realized from the county's portion of the levy prescribed in this section and the revenue from the following sources must be used for the equalization of the high school BASE funding program of the county as prescribed in 20-9-335, and a separate accounting must be kept of the revenue by the county treasurer in accordance with 20-9-212(1):

(a) any money remaining at the end of the immediately preceding school fiscal year in the county treasurer's accounts for the various sources of revenue established in this section;

(b) any federal or state money distributed to the county as payment in lieu of property taxation,

1 including federal forest reserve funds allocated under the provisions of 17-3-213;
2 (c) gross proceeds taxes from coal under 15-23-703;
3 (d) oil and natural gas production taxes; and
4 (e) anticipated revenue from property taxes and fees imposed under 23-2-517, 23-2-803,
5 61-3-521, 61-3-529, 61-3-537, 61-3-570, and 67-3-204."

6
7 **Section 12.** Section 20-9-334, MCA, is amended to read:

8 **"20-9-334. Out-of-county tuition obligations.** The county superintendent shall direct the county
9 treasurer to deduct from the revenue available in the elementary and high school county equalization funds,
10 prior to remittance of the funds to the ~~state treasurer~~ department of revenue under the provisions of
11 15-1-504 and 20-9-212, the amount required for the month to pay the county's obligation for elementary
12 and high school out-of-county tuition under 20-5-324."

13
14 **Section 13.** Section 20-9-360, MCA, is amended to read:

15 **"20-9-360. State equalization aid levy.** Subject to 15-10-420, there is a levy of 40 mills imposed
16 by the county commissioners of each county on all taxable property within the state, except property for
17 which a tax or fee is required under 23-2-517, 23-2-803, 61-3-521, 61-3-527, 61-3-529, 61-3-537,
18 61-3-560 through 61-3-562, 61-3-570, and 67-3-204. Proceeds of the levy must be remitted to the ~~state~~
19 ~~treasurer~~ department of revenue, as provided in 15-1-504, and must be deposited to the credit of the state
20 general fund for state equalization aid to the public schools of Montana."

21
22 **Section 14.** Section 20-25-1007, MCA, is amended to read:

23 **"20-25-1007. Motorcycle registration fee -- exemptions.** (1) A motorcycle safety training fee of
24 \$5 must be assessed on each motorcycle required by 61-3-301 to be registered for licensing.

25 (2) The county treasurer shall collect the fee and remit the fee to the ~~state treasurer~~ department
26 of revenue, as provided in 15-1-504, for deposit in the state motorcycle safety account, as provided in
27 20-25-1002.

28 (3) Exempt from payment of the fee specified in subsection (1) are vehicles:

29 (a) leased or owned by the state or a county or municipality;

30 (b) used for transportation by a nonresident or migratory worker temporarily employed in

1 agricultural work in this state; or

2 (c) displaying dealer or wholesaler plates, as provided in 61-4-102 and 61-4-125, while owned
3 by a dealer or wholesaler."

4

5 **Section 15.** Section 23-2-507, MCA, is amended to read:

6 **"23-2-507. Penalty.** (1) Violations of any section of this part, except 23-2-526(3), unless
7 otherwise specified, are a misdemeanor and shall be punishable by a fine of not less than \$15 or more than
8 \$500 or by imprisonment for a term up to 6 months, or both. All fine and bond forfeitures, except those
9 paid to a justice's court, must be transmitted to the ~~state treasurer, who shall deposit the fines and~~
10 ~~forfeitures~~ department of revenue for deposit in the general fund.

11 (2) If 23-2-525(4) is violated, 46-18-241 through 46-18-249 apply, except that the sentencing
12 court shall order restitution and shall do so regardless of the court's disposition of the violator."

13

14 **Section 16.** Section 23-2-512, MCA, is amended to read:

15 **"23-2-512. Identification number.** (1) The owner of each motorboat, sailboat, or personal
16 watercraft requiring numbering by this state shall file an application for number in the office of the county
17 treasurer in the county where the motorboat, sailboat, or personal watercraft is owned, on forms prepared
18 and furnished by the department of justice. The application must be signed by the owner of the motorboat,
19 sailboat, or personal watercraft and be accompanied by a fee of \$2.50. Any alteration, change, or false
20 statement contained in the application will render the certificate of number void. Upon receipt of the
21 application in approved form, the county treasurer shall issue to the applicant a certificate of number
22 prepared and furnished by the department of justice, stating the number assigned to the motorboat,
23 sailboat, or personal watercraft and the name and address of the owner.

24 (2) The applicant, upon the filing of the application, shall pay to the county treasurer the fee in
25 lieu of tax required for a motorboat 10 feet in length or longer, a sailboat 12 feet in length or longer, or
26 a personal watercraft for the current year of certification before the application for certification or
27 recertification may be accepted by the county treasurer.

28 (3) ~~Should~~ If the ownership of a motorboat, sailboat, or personal watercraft ~~change~~ changes, a
29 new application form with the certification fee must be filed within a reasonable time with the county
30 treasurer and a new certificate of number assigned in the same manner as provided for in an original

1 assignment of number.

2 (4) If an agency of the United States government has in force a comprehensive system of
3 identification numbering for motorboats in the United States, the numbering system employed pursuant
4 to this part by the department of justice must be in conformity.

5 (5) Every certificate of number and the license decals assigned under this part ~~continues~~ continue
6 in effect for a period not to exceed 1 year unless terminated or discontinued in accordance with the
7 provisions of this part. Certificates of number and license decals must show the date of expiration and may
8 be renewed by the owner in the same manner provided for in the initial securing of the certificate.

9 (6) Certificates of number expire on December 31 of each year and may not be in effect unless
10 renewed under this part.

11 (7) In the event of transfer of ownership, the purchaser shall furnish the county treasurer notice
12 within a reasonable time of the acquisition of all or any part of the purchaser's interest, other than the
13 creation of a security interest, in a motorboat, sailboat, or personal watercraft numbered in this state or
14 of the loss, theft, destruction, or abandonment of the motorboat, sailboat, or personal watercraft. The
15 transfer, loss, theft, destruction, or abandonment terminates the certificate of number for the motorboat,
16 sailboat, or personal watercraft. Recovery from theft or transfer of a part interest that does not affect the
17 owner's right to operate the motorboat, sailboat, or personal watercraft does not terminate the certificate
18 of number.

19 (8) A holder of a certificate of number shall notify the county treasurer within a reasonable time
20 if the holder's address no longer conforms to the address appearing on the certificate and shall furnish the
21 county treasurer with the new address. The department of justice may provide by rule for the surrender
22 of the certificate bearing the former address and its replacement with a certificate bearing the new address
23 or the alteration of an outstanding certificate to show the new address of the holder.

24 (9) (a) The number assigned must be painted on or attached to each outboard side of the forward
25 half of the motorboat, sailboat, or personal watercraft or, if there are no sides, at a corresponding location
26 on both outboard sides of the foredeck of the motorboat, sailboat, or personal watercraft. The number
27 assigned must read from left to right in Arabic numerals and block characters of good proportion at least
28 3 inches tall, excluding border or trim of a color that contrasts with the color of the background, and be
29 so maintained as to be clearly visible and legible. The number may not be placed on the obscured underside
30 of the flared bow where it cannot be easily seen from another vessel or ashore. Numerals, letters, or

1 devices, other than those used in connection with the identifying number issued, may not be placed in the
2 proximity of the identifying number. Numerals, letters, or devices that might interfere with the ready
3 identification of the motorboat, sailboat, or personal watercraft by its identifying number may not be
4 carried in a manner that interferes with the motorboat's, sailboat's, or personal watercraft's identification.
5 A number other than the number and license decal assigned to a motorboat, sailboat, or personal
6 watercraft or granted reciprocity under this part may not be painted, attached, or otherwise displayed on
7 either side of the forward half of the motorboat, sailboat, or personal watercraft.

8 (b) The certificate of number must be pocket size and available to federal, state, or local law
9 enforcement officers at all reasonable times for inspection on the motorboat, sailboat, or personal
10 watercraft whenever the motorboat, sailboat, or personal watercraft is on waters of this state.

11 (c) Boat liveries are not required to have the certificate of number on board each motorboat,
12 sailboat, or personal watercraft, but a rental agreement must be carried on board livery motorboats,
13 sailboats, or personal watercraft in place of the certificate of number.

14 (10) (a) Except as provided in subsection (10)(b), fees, other than the fee in lieu of tax, collected
15 under this section must be transmitted to the ~~state treasurer, who shall~~ department of revenue, as
16 provided in 15-1-504, for deposit the fees in the motorboat or sailboat certificate identification account
17 of the state special revenue fund. ~~These~~ The fees must be used ~~only~~ for the administration and
18 enforcement of this part, ~~as amended~~.

19 (b) Of the fee collected under the provisions of subsection (1), 20% must be deposited by the
20 ~~state treasurer~~ department of revenue in an account in the state special revenue fund to the credit of the
21 department to be used to acquire and maintain marine sewage pumpout equipment and other boat
22 facilities.

23 (11) An owner of a motorboat, sailboat, or personal watercraft ~~must~~ shall within a reasonable time
24 notify the department of justice, giving the motorboat's, sailboat's, or personal watercraft's identifying
25 number and the owner's name when the motorboat, sailboat, or personal watercraft is transferred, lost,
26 destroyed, abandoned, or frauded or within 60 days after a change of the state of principal use or if a
27 motorboat becomes documented as a vessel of the United States."

28
29 **Section 17.** Section 23-2-615, MCA, is amended to read:

30 **"23-2-615. Nonresident temporary-use permits -- use of fees.** (1) The requirements pertaining to

1 the nonresident temporary-snowmobile-use permit are as follows:

2 (a) Application for the issuance of the permit must be made at locations and upon forms
3 prescribed by the department. The forms must include but are not limited to:

4 (i) the applicant's name and permanent address;

5 (ii) the make, model, year, and serial number of the snowmobile; and

6 (iii) an affidavit declaring the nonresidency of the applicant.

7 (b) Upon submission of the application and a fee of \$6, a nonresident temporary-snowmobile-use
8 sticker must be issued. The sticker must be displayed in a conspicuous manner on the snowmobile.

9 (2) The temporary permit is valid for a consecutive 30-day period as designated by the permit.

10 (3) The permit is not proof of ownership, and a certificate of ownership may not be issued.

11 (4) A nonresident temporary-snowmobile-use permit is not required for a snowmobile that qualifies
12 as a racing snowmobile under 23-2-622.

13 (5) All money collected by payment of fees under this section must be ~~turned over~~ remitted to the
14 ~~state treasurer~~ department of revenue and placed in the state special revenue fund to the credit of the
15 department of ~~fish, wildlife, and parks~~, with one-half to be used in administering this section and one-half
16 to be used in the development, maintenance, and operation of snowmobile facilities.

17 (6) The failure to display the permit as required by this section or the making of false statements
18 in obtaining the permit is a misdemeanor, punishable by a fine of not less than \$25 or more than \$100."

19

20 **Section 18.** Section 23-2-616, MCA, is amended to read:

21 **"23-2-616. Registration and decals -- application and issuance -- use of certain fees.** (1) Except
22 for a snowmobile registered under 23-2-621, a snowmobile may not be operated on public lands by any
23 person in Montana unless it has been registered and there is displayed in a conspicuous place on both sides
24 of the cowl a decal as visual proof that the fee in lieu of property tax has been paid on it for the current
25 year and the immediately previous year as required by 15-16-202.

26 (2) Application for registration must be made to the county treasurer upon forms to be furnished
27 by the department of justice for this purpose, which may be obtained at the county treasurer's office in
28 the county where the owner resides. The application ~~shall~~ must contain the following information:

29 (a) the name and address of the owner;

30 (b) the certificate of ownership number;

- (c) the make of the snowmobile;
- (d) the model name of the snowmobile;
- (e) the year of manufacture;
- (f) a statement evidencing payment of the fee in lieu of property tax as required by 15-16-202;
- and
- (g) other information ~~as~~ that the department of justice may require.

(3) The application must be accompanied by a decal fee of \$5, by a registration fee of 50 cents, and, if the snowmobile has previously been registered, by the registration certificate for the most recent year in which the snowmobile was registered. The treasurer shall sign the application and issue a registration receipt that must contain information considered necessary by the department of justice and a listing of fees paid. The owner shall retain possession of the registration receipt until it is surrendered to the county treasurer for reregistration or to a purchaser or subsequent owner pursuant to a transfer of ownership.

(4) The county treasurer shall forward the signed application to the department of justice and shall issue to the applicant a decal in the style and design prescribed by the department of justice and of a different color than the preceding year, numbered in sequence.

(5) The county treasurer may not accept any application under this section until the applicant has paid the decal and registration fees and the fee in lieu of property tax on the snowmobile for the current year and the immediately previous year as required by 15-16-202.

(6) (a) All money collected from payment of the decal fees and all interest accruing from use of this money must be forwarded to the ~~state treasurer and placed~~ department of revenue, as provided in 15-1-504, for deposit in the state special revenue fund to the credit of the department, with \$2.50 designated for use in enforcing the purposes of 23-2-601 through 23-2-644 and \$2.50 designated for use in the development, maintenance, and operation of snowmobile facilities.

(b) All money collected from payment of the registration fee must be forwarded to the ~~state treasurer and deposited~~ department of revenue, as provided in 15-1-504, for deposit in the general fund.

(7) The county treasurer shall credit all fees in lieu of tax collected on snowmobiles to the county motor vehicle suspense fund provided for in 61-3-509."

Section 19. Section 23-2-644, MCA, is amended to read:

1 **"23-2-644. Deposit of funds from fines and forfeitures.** All fines and forfeitures collected under
2 23-2-601 through 23-2-644 relating to snowmobiles, except those collected by a justice's court, must be
3 transmitted to the ~~state treasurer, who shall~~ department of revenue for deposit the fines and forfeitures
4 in the state general fund."

5
6 **Section 20.** Section 23-2-804, MCA, is amended to read:

7 **"23-2-804. Decal required -- fee -- disposition.** (1) Except as provided in 23-2-802, an off-highway
8 vehicle may not be operated by any person for off-road recreation on public lands in Montana unless there
9 is displayed in a conspicuous place a decal, in a form prescribed by the department of justice and issued
10 by the county treasurer, as visual proof that the following fees have been paid for the current year:

11 (a) (i) the fee in lieu of tax provided for in 23-2-803; and

12 (ii) the registration fee provided for in 23-2-817; or

13 (b) when the vehicle will be used as provided in this section, the registration and taxation fees for
14 motorcycles and quadricycles subject to licensure under 61-3-321, as evidenced by presentation of an
15 owner's certificate of registration and payment receipt; and

16 (c) the off-highway decal fee provided for in this section.

17 (2) The decal ~~will~~ must be serially numbered and have the expiration date of December 31 of the
18 appropriate year printed ~~thereon~~ on the decal.

19 (3) The off-highway decal fee is \$5-, ~~which the~~ The county treasurer shall collect and transmit
20 the fee to the state treasurer, who shall department of revenue, as provided in 15-1-504, for deposit the
21 ~~money~~ in an interest-bearing account in the state special revenue fund to the credit of the department of
22 fish, wildlife, and parks. The decal fee and the interest and income to the account must be spent as
23 follows:

24 (a) 40% must be used to enforce the provisions of this section; and

25 (b) 60% must be spent to develop and implement a comprehensive program and to plan
26 appropriate off-highway vehicle recreation use ~~except that:~~

27 ~~—— (i) no money may be spent for this purpose before January 1, 1991; and~~

28 ~~—— (ii) evaluation for development of a program plan must begin January 1, 1991."~~

29
30 **Section 21.** Section 23-2-807, MCA, is amended to read:

1 **"23-2-807. Penalty -- disposition.** (1) The failure to display a current decal indicating that the fee
2 in lieu of tax, registration fees, decal fees, and, when applicable, taxes on licensed vehicles have been paid
3 on the off-highway vehicle for the current year, as provided in 23-2-804, is a misdemeanor punishable by
4 a fine of \$50.

5 (2) All fines collected under this section must be transmitted to the ~~state treasurer, who shall~~
6 department of revenue for deposit the money in the state general fund."

7
8 **Section 22.** Section 23-2-814, MCA, is amended to read:

9 **"23-2-814. Nonresident temporary-use permits -- use of fees.** (1) An off-highway vehicle that is
10 owned by a nonresident and that is not registered in another state of the United States or in another
11 country may not be operated by a person in Montana unless a nonresident temporary-use permit is
12 obtained.

13 (2) The requirements pertaining to a nonresident temporary-use permit for an off-highway vehicle
14 are as follows:

15 (a) Application for the issuance of the permit must be made at locations and upon forms
16 prescribed by the department of fish, wildlife, and parks. The forms must include but are not limited to:

17 (i) the applicant's name and permanent address;

18 (ii) the make, model, year, and serial number of the off-highway vehicle; and

19 (iii) an affidavit declaring the nonresidency of the applicant.

20 (b) Upon submission of the application and a fee of \$5, a nonresident off-highway vehicle
21 temporary-use sticker must be issued. The sticker must be displayed in a conspicuous manner on the
22 off-highway vehicle. The sticker is the temporary-use permit.

23 (3) The temporary-use permit is valid for the calendar year designated on the permit.

24 (4) The permit is not proof of ownership, and a certificate of ownership may not be issued.

25 (5) All money collected by payment of fees under this section must be transmitted to the ~~state~~
26 ~~treasurer, who shall~~ department of revenue for deposit the money in the account created under
27 23-2-804(3). The money collected by payment of fees under this section must be spent as follows:

28 (a) 40% to be used in administering this section; and

29 (b) 60% to be used to plan, develop, and implement a comprehensive program for appropriate
30 off-highway vehicle recreation use.

(6) Failure to display the permit as required by this section or making false statements in obtaining the permit is a misdemeanor and is punishable by a fine of not less than \$25 or more than \$100. All fines collected under this section must be transmitted to the ~~state treasurer, who shall~~ department of revenue ~~for deposit the money~~ in the account created under 23-2-804(3). Fifty percent of this money and the interest earned on it must be used for off-highway vehicle safety and education. The remaining 50% of the money and the interest earned on it must be used for enforcement."

Section 23. Section 45-9-130, MCA, is amended to read:

"45-9-130. Mandatory fine for possession and storage of dangerous drugs -- disposition of proceeds. (1) In addition to the punishments and fines set forth in this part, the court shall fine each person found to have possessed or stored dangerous drugs 35% of the market value of the drugs as determined by the court.

(2) The fines collected pursuant to subsection (1) during each calendar year must be transmitted by the clerk of court to the ~~state treasurer~~ department of revenue no later than 10 days following the end of the calendar year. The ~~state treasurer~~ department shall deposit the fines in the state general fund."

Section 24. Section 50-52-105, MCA, is amended to read:

"50-52-105. Violation of chapter a misdemeanor. (1) A person violating a provision of this chapter or a rule made under it ~~shall be~~ is guilty of a misdemeanor and upon conviction shall be fined an amount not less than \$50 or more than \$100 for the first offense and an amount not less than \$75 or more than \$200 for the second offense, and for the third and subsequent offenses, ~~he shall~~ the person shall be punished by a fine of not less than \$200 and by imprisonment in the county jail for a term not to exceed 90 days.

(2) Fines, except justice's court fines, ~~shall~~ must be paid to the county treasurer of the county in which the establishment is located. The county treasurer shall send all fines collected to the ~~state treasurer~~ department of revenue, as provided in 15-1-504, for deposit in the state general fund."

Section 25. Section 61-3-321, MCA, is amended to read:

"61-3-321. Registration fees of vehicles -- certain vehicles exempt from license or registration fees -- disposition of fees. (1) Registration or license fees must be paid upon registration or reregistration of

1 motor vehicles, trailers, housetrainers, and semitrailers, in accordance with this chapter, as follows:

2 (a) motor vehicles weighing 2,850 pounds or under (other than motortrucks), \$5;

3 (b) motor vehicles weighing over 2,850 pounds (other than motortrucks), \$10;

4 (c) electrically driven passenger vehicles, \$10;

5 (d) all motorcycles and quadricycles, \$2;

6 (e) tractors or trucks, \$10;

7 (f) buses, which are classed as motortrucks, licensed accordingly;

8 (g) trailers and semitrailers less than 2,500 pounds declared weight and housetrainers of all
9 weights, \$2;

10 (h) trailers and semitrailers over 2,500 up to 6,000 pounds declared weight (except housetrainers),
11 \$5;

12 (i) trailers and semitrailers over 6,000 pounds declared weight, \$10, except trailers and
13 semitrailers registered in other jurisdictions through a proportional registration agreement;

14 (j) trailers used exclusively in the transportation of logs in the forest or in the transportation of oil
15 and gas well machinery, road machinery, or bridge materials, new and secondhand, \$15 annually,
16 regardless of size or capacity.

17 (2) All rates are 25% higher for motor vehicles, trailers, and semitrailers that are not equipped with
18 pneumatic tires.

19 (3) "Tractor", as specified in this section, means any motor vehicle, except a passenger car, that
20 is used for towing a trailer or semitrailer.

21 (4) If a motor vehicle, housetrailer, trailer, or semitrailer is originally registered 6 months after the
22 time of registration as set by law, the registration or license fee for the remainder of the year is one-half
23 of the regular fee except for trailers or semitrailers registered as provided in 61-3-721(6).

24 (5) An additional fee of \$5.25 a year for each registration of a vehicle, except trailers and
25 semitrailers registered in other jurisdictions and registered through a proportional registration agreement,
26 must be collected as a registration fee. ~~Revenue from this fee must be forwarded by the respective~~ The
27 ~~county treasurers~~ treasurer shall forward the fee to the state treasurer department of revenue, as provided
28 in 15-1-504, for deposit in the general fund. The department shall pay an amount equal to 25 cents from
29 each motor vehicle registration fee from the general fund to the pension trust fund for payment of
30 supplemental benefits provided for in 19-6-709.

(6) A fee of \$2 for each set of new number plates must be collected when number plates provided for under 61-3-332(3) are issued. Revenue from this fee must be deposited as provided in subsection (5).

(7) The provisions of this part with respect to the payment of registration fees do not apply to and are not binding upon motor vehicles, trailers, semitrailers, or tractors owned or controlled by the United States of America or any state, county, city, or special district, as defined in 18-8-202.

(8) The provisions of this section relating to the payment of registration fees or new number plate fees do not apply when number plates are transferred to a replacement vehicle under 61-3-317, 61-3-332, or 61-3-335.

(9) A person qualifying under 61-3-332(10)(d) or 61-3-504 is exempt from the fees required under subsections (1) and (5) of this section. (See compiler's comments for contingent termination of certain text.)"

Section 26. Section 61-3-465, MCA, is amended to read:

"61-3-465. Issuance -- application -- additional fee -- disposition. (1) The department shall issue or renew collegiate license plates upon receipt of an application that shows:

(a) compliance with 61-3-303, 61-3-311, and 61-3-312; and

(b) payment to the county treasurer of:

(i) an initial application and manufacturing fee of \$2.50, when required; and

(ii) an annual scholarship donation of \$20 for the benefit of the institution named in the application.

(2) Once each month, the county treasurer shall, as provided in 15-1-504, transfer to the ~~state treasurer~~ department of revenue the total of the amounts collected for:

(a) the initial application and manufacturing fee for deposit in the Montana state prison industries account in the proprietary fund for appropriation by the legislature to pay the cost of manufacturing collegiate license plates; and

(b) scholarship donations provided for in subsection (1)(b)(ii), along with a schedule showing the number of collegiate license plates issued and the total donations received for the benefit of each institution.

(3) Once each month, the ~~state treasurer~~ department of revenue shall distribute to the student academic scholarship fund or foundation of each institution an amount equal to the total donations credited to that institution and transferred to the ~~state treasurer~~ department of revenue by the county treasurers

1 during the preceding month."

2

3 **Section 27.** Section 61-3-467, MCA, is amended to read:

4 **"61-3-467. Authorization to receive and transmit donations.** As provided in 61-3-465 and
5 notwithstanding any other provisions of Title 7, Title 17, or this title:

6 (1) the county treasurer ~~shall~~ must receive the annual scholarship donations provided for in
7 61-3-465 and once each month transmit, as provided in 15-1-504, those donations to the ~~state treasurer~~
8 department of revenue; and

9 (2) the ~~state treasurer~~ department of revenue shall accept the annual scholarship donations and
10 once each month distribute the accumulated proceeds to the beneficiary institutions specified by and
11 according to the totals contained in the county treasurers' reports."

12

13 **Section 28.** Section 61-3-509, MCA, is amended to read:

14 **"61-3-509. Disposition of ~~taxes~~ fees.** (1) All registration fees imposed by 61-3-561 from light
15 vehicles, all registration fees imposed by 61-3-522 from motor homes, all fees in lieu of tax imposed by
16 61-3-527 from motorcycles and quadricycles, and all fees imposed by 61-3-529 from buses, motor
17 vehicles having a manufacturer's rated capacity of more than 1 ton, and truck tractors, for which a license
18 is sought and an original application for title that includes a manufacturer's statement of origin is made,
19 must be remitted to the ~~state treasurer~~ department of revenue every 30 days. The ~~state treasurer~~
20 department of revenue shall credit the payments to the highway restricted state special revenue account.

21 (2) Except as provided in subsections (1) and (3), the county treasurer shall, after deducting the
22 district court fee, credit all taxes on motor vehicles, registration fees on light vehicles, and fees in lieu of
23 tax on motorcycles, quadricycles, motor homes, travel trailers, campers, trailers, pole trailers, semitrailers,
24 buses, trucks having a manufacturer's rated capacity of more than 1 ton, and truck tractors collected
25 under 61-3-521, 61-3-527, 61-3-529, 61-3-537, and 61-3-560 through 61-3-562 to a motor vehicle
26 suspense fund. At some time between March 1 and March 10 of each year and every 60 days after that
27 date, the county treasurer shall distribute the money in the motor vehicle suspense fund. Except for
28 registration fees collected under 61-3-560 through 61-3-562, the county treasurer shall distribute the
29 money in the fund in the relative proportions required by the levies for state, county, school district, and
30 municipal purposes in the same manner as personal property taxes are distributed. For money in the fund

collected under 61-3-527 and 61-3-560 through 61-3-562, the county treasurer shall disregard the statewide mills levied for the university system, county elementary and high school equalization under 20-9-331 and 20-9-333, the mills levied for state equalization aid under 20-9-360, and the mills levied for state assumption of public assistance under 53-2-813 in determining distribution proportions of the money and may not distribute money collected under 61-3-527 and 61-3-560 through 61-3-562 to the state for those levies.

(3) The county treasurer shall deduct as a district court fee 10% of the amount of the registration fee collected on light vehicles under 61-3-560 through 61-3-562. The county treasurer shall credit the fee for district courts to a separate suspense account and shall forward the amount in the account to the ~~state treasurer~~ department of revenue at the time that the county treasurer distributes money from the motor vehicle suspense fund. The ~~state treasurer~~ department of revenue shall credit amounts received under this subsection to the state special revenue fund to be used for purposes of state funding of district court expenses as provided in 3-5-901."

Section 29. Section 61-3-511, MCA, is amended to read:

"61-3-511. County motor vehicle computer fee. (1) A county motor vehicle computer fee of \$1 must be assessed on the annual registration or reregistration for each of the following:

- (a) motor vehicles subject to registration or reregistration under Title 61, chapter 3;
- (b) boats subject to registration or reregistration under Title 23, chapter 2, part 5;
- (c) snowmobiles subject to registration or reregistration under Title 23, chapter 2, part 6; and
- (d) off-highway vehicles subject to registration or reregistration under Title 23, chapter 2, part 8.

(2) The fee must be collected by the county treasurer and forwarded to the ~~state treasurer~~ department of revenue, as provided in 15-1-504, for deposit in the state general fund."

Section 30. Section 61-5-121, MCA, is amended to read:

"61-5-121. Disposition of fees. (1) The disposition of the fees from driver's licenses, motorcycle endorsements, commercial driver's licenses, and duplicate driver's licenses provided for in 61-5-114 is as follows:

(a) The amount of 16.7% of each driver's license fee and 25% of each duplicate driver's license fee must be deposited into an account in the state special revenue fund. The department shall transfer the

1 funds from this account to the Montana highway patrol officers' retirement pension trust fund as provided
2 in 19-6-404.

3 (b) (i) If the fees are collected by a county treasurer or other agent of the department, the amount
4 of 2.5% of each driver's license fee and 3.75% of each duplicate driver's license fee must be deposited
5 into the county general fund.

6 (ii) If the fees are collected by the department, the amount provided for in subsection (1)(b)(i) must
7 be deposited into the state general fund.

8 (c) (i) If the fee is collected by a county treasurer or other agent of the department, the amount
9 of 3.34% of each motorcycle endorsement must be deposited into the county general fund.

10 (ii) If the fee is collected by the department, the amount provided for in subsection (1)(c)(i) must
11 be deposited into the state general fund.

12 (d) The amount of 26.25% of each driver's license fee and 8.75% of each duplicate driver's
13 license fee must be deposited into the state traffic education account.

14 (e) In addition to the amounts deposited pursuant to subsections (1)(b)(ii) and (1)(c)(ii), the amount
15 of 54.55% of each driver's license fee and 62.5% of each duplicate driver's license fee must be deposited
16 into the state general fund.

17 (f) If the fee is collected by the county treasurer or other agent of the department, the amount of
18 2.5% of each commercial driver's license fee must be deposited into the county general fund, otherwise
19 all of the fee must be deposited into the state general fund.

20 (g) The amount of 63.46% of each motorcycle endorsement fee must be deposited into the state
21 motorcycle safety account in the state special revenue fund, and the amount of 33.2% of each motorcycle
22 endorsement fee must be deposited into the state general fund.

23 (2) (a) If fees from driver's licenses, commercial driver's licenses, motorcycle endorsements, and
24 duplicate driver's licenses are collected by a county treasurer or other agent of the department, the county
25 treasurer or agent shall deposit the amounts provided for in subsections (1)(b)(i) and (1)(c)(i) into the
26 county general fund. The county treasurer or agent shall then remit to the ~~state treasurer~~ department of
27 revenue all remaining fees, together with a statement indicating what portion of each fee is to be deposited
28 into the account in the state special revenue fund, as provided in subsection (1)(a), and the state general
29 fund. The ~~state treasurer~~ department of revenue, upon receipt of the fees and statement, shall deposit the
30 fees as provided in subsections (1)(a) and (1)(d) through (1)(g).

(b) If fees from driver's licenses, commercial driver's licenses, motorcycle endorsements, and duplicate driver's licenses are collected by the department, it shall remit all fees to the ~~state treasurer~~ department of revenue, together with a statement indicating what portion of each fee is to be deposited into the account in the state special revenue fund as provided in subsection (1)(a), the state special revenue fund, and the state general fund. The ~~state treasurer~~ department of revenue, upon receipt of the fees and statement, shall deposit the fees as provided in subsections (1)(a), (1)(b)(ii), (1)(c)(ii), and (1)(d) through (1)(g)."

Section 31. Section 61-10-126, MCA, is amended to read:

"61-10-126. Deposit of fees. All fees collected under 61-10-101 through 61-10-104 and 61-10-106 through 61-10-125 must be forwarded to the ~~state treasurer~~ department of revenue for deposit in the highway nonrestricted account in the state special revenue fund."

Section 32. Section 61-10-148, MCA, is amended to read:

"61-10-148. Disposition of fines and forfeited bonds. (1) Except as provided in 61-12-701 and subsection (2) of this section, one-half of all the money collected as fines and forfeited bonds for violations of Title 61, chapter 10, must be remitted monthly by the county treasurer to the ~~state treasurer~~ department of revenue, as provided in 15-1-504, for deposit in the state general fund. The remaining half, less the deductions required by law, must be deposited in the county road fund. This subsection does not apply to fines and forfeited bonds paid to justices' courts.

(2) If the apprehension or arrest was for a violation of Title 61, chapter 10, and if the offense occurred on a road or highway not included under the provisions of 60-2-128 and 60-2-203, all money collected as fines and forfeited bonds must be distributed to the county treasurer for deposit in the county road fund."

Section 33. Section 61-10-225, MCA, is amended to read:

"61-10-225. Disposition of fees collected by county treasurer. At the time of collecting the fees provided for in 61-10-222, each county treasurer shall retain 5% of the fees for the cost of administration and for deposit in the general fund of the county. The remaining 95% must be remitted monthly to the ~~state treasurer~~ department of revenue, as provided in 15-1-504, for deposit to the credit of the department

1 of transportation in the highway revenue account. The remittance must be made on forms furnished to
2 the county treasurer by the department of transportation."

3

4 **Section 34.** Section 61-12-701, MCA, is amended to read:

5 **"61-12-701. Disposition of fines and forfeitures.** Except as provided in 61-10-148(2), all fines and
6 forfeitures collected in any court, except a justice's court, for violation of the laws and regulations relating
7 to the use of state highways and the operation of vehicles ~~thereon~~ on state highways, if the apprehension
8 or arrest was by a highway patrol officer, must be paid to the ~~state treasurer and by him credited~~
9 department of revenue for credit to the state general fund of the state or, if the apprehension or arrest was
10 by a sheriff or deputy sheriff, must be paid to the county treasurer for deposit in the county general fund,
11 except for that portion of the fines otherwise allocated by law, which must be paid into the appropriate
12 accounts in the state special revenue fund."

13

14 **Section 35.** Section 67-1-303, MCA, is amended to read:

15 **"67-1-303. Airline property tax -- state airports.** (1) Within 30 days of receipt, the county
16 treasurer shall transmit to the ~~state treasury~~ department of revenue 90% of the property tax collected on
17 property of airline companies by reason of a state airport being located in the county.

18 (2) The ~~state treasurer~~ department of revenue shall place the money in the state special revenue
19 fund to the credit of the department of transportation for the purposes provided for in 67-1-301(4)(a)(i)."

20

21 **Section 36.** Section 72-16-912, MCA, is amended to read:

22 **"72-16-912. Collection and deposit of tax.** The tax imposed ~~herein shall~~ under 72-16-904 must
23 be collected by the ~~several county treasurers~~ treasurer for payment, as provided under 72-16-920, or the
24 tax must be collected by the department of revenue, for deposit with the state treasurer ~~The department~~
25 shall deposit all taxes and interest in the state general fund."

26

27 **Section 37.** Section 72-16-920, MCA, is amended to read:

28 **"72-16-920. County treasurer -- monthly report -- payment of collections to ~~state treasurer~~**
29 **department -- interest on unpaid amounts.** Between the 1st and 20th days of each month, each county
30 treasurer shall make a report under oath to the department of revenue, listing all payments received under

1 the estate tax laws during the preceding month and stating for what estate, by whom paid, and when
2 paid. The form of the report must be prescribed by the department. The county treasurer shall at the same
3 time pay the ~~state treasurer~~ department all the payments received under the estate tax laws and not
4 previously paid to the ~~state treasurer~~ department. For payments collected but not paid to the ~~state~~
5 ~~treasurer~~ department within 5 days from the time required, the county treasurer shall pay interest at the
6 rate of 10% a year."

7
8 **Section 38.** Section 75-10-532, MCA, is amended to read:

9 **"75-10-532. Disposition of money collected.** All money received from the sale of the junk vehicles
10 or from recycling of the material and all motor vehicle wrecking facility license fees and fees collected as
11 motor vehicle disposal fees must be ~~deposited with~~ remitted to the state treasurer department of revenue,
12 as provided in 15-1-504. The money ~~to must~~ be used for the control, collection, recycling, and disposal
13 of junk vehicles and component parts and, to the extent the legislature appropriates funds expressly and
14 solely for this purpose, for the removal of abandoned vehicles."

15
16 **Section 39.** Section 76-13-114, MCA, is amended to read:

17 **"76-13-114. Disposition of fines.** Fines collected in a court of the state under ~~this part or part 2~~
18 or this part, except those collected in a justice's court, must be transferred to the ~~state treasurer~~
19 department of revenue for deposit in the state special revenue fund. ~~Whenever~~ When a person is convicted
20 in any court of a violation of ~~this part or part 2~~ or this part, the court may levy and collect as costs in the
21 case the amount necessary to compensate the county for the expenditures made in and for the prosecution
22 of the offender. These costs when collected, except those collected in a justice's court, must be deposited
23 by the court with the proper county treasurer for the benefit of the county."

24
25 **Section 40.** Section 77-1-117, MCA, is amended to read:

26 **"77-1-117. Disposition of fines.** Unless otherwise provided, all money received as fines, fees, and
27 forfeitures under this title or as penalties for the violation of any of the land laws of this state, except
28 money received by a justice's court, ~~shall~~ must be paid to the ~~state treasurer and by him deposited to the~~
29 credit of department of revenue for deposit in the general fund."

1 **Section 41.** Section 80-2-230, MCA, is amended to read:

2 **"80-2-230. Collection of levies -- release of lien.** (1) The Subject to subsection (2), each county
3 treasurer ~~in each county in the state~~ shall collect all levies made under this part in the same manner as
4 other property taxes are collected and shall keep all ~~moneys~~ money collected ~~by him or for him~~ for hail
5 insurance in a separate ~~fund to be known as the hail insurance fund,~~ and The county treasurer shall remit
6 ~~the same to the state treasurer in the same manner~~ money in the fund to the department of revenue, as
7 provided ~~by law for the remittance of other moneys due to the state under 15-1-504.~~ All county treasurers
8 ~~shall use due diligence in making the collections of the levies provided herein. Also the~~ The board may
9 ~~furnish assistance needed~~ assist the county treasurer at any time in making collections or may take over
10 the collection of any levy at any time, depositing any collections ~~therefrom~~ with the county treasurer of
11 the county where the levy ~~therefor~~ was made.

12 (2) All insurance levies, whether levied against land or in the form of special assessments secured
13 by crop liens, ~~shall be~~ are payable in full, and not in semiannual payments, on or before November 30 of
14 each year in which ~~such~~ the levies are made.

15 (3) ~~Whenever~~ When the amount due on any hail insurance secured by a crop lien is paid, the
16 county treasurer shall promptly endorse on the lien on file in the office of the county clerk and recorder
17 the amount paid ~~thereon~~ on the lien with the date of payment, ~~and such~~ The endorsement ~~shall be~~ is
18 considered a satisfaction and release of ~~such~~ the lien."

19
20 **Section 42.** Section 80-7-704, MCA, is amended to read:

21 **"80-7-704. Disposition of fines and inspection fees.** All fines levied as provided in 80-7-703,
22 except fines paid to a justice's court, and all fees collected from inspections ~~shall~~ must be deposited with
23 the ~~state treasurer~~ department of revenue to the credit of the state special revenue fund for the use of the
24 department for the purpose of administering and enforcing 80-7-701 through 80-7-704."

25
26 **Section 43.** Section 81-7-118, MCA, is amended to read:

27 **"81-7-118. (Temporary) Levy of tax for purpose of paying bounty claims -- limitation on levy.** The
28 department of revenue shall annually prescribe the levy recommended by the department to be made
29 against livestock of all classes for paying for the destruction of wild animals killed in this state. The tax
30 in any 1 year may not exceed 7.5 mills on the taxable value of the livestock. The money received must

be used only for the payment of claims approved by the department for the destruction of wild animals and for the administration of 81-7-111 through 81-7-118 and 81-7-120 through 81-7-122. The money received for the taxes levied must be sent annually with other taxes to the ~~state treasurer~~ department of revenue by the county treasurer of each county. When the money is received by the ~~state treasurer~~ department of revenue, it must be placed in the state special revenue fund and may then be paid out on claims approved under the law governing the payment of claims.

81-7-118. (Effective on occurrence of contingency) Levy of tax for purpose of paying bounty claims -- limitation on levy. The department of revenue shall annually prescribe the levy recommended by the department to be made against livestock of all classes for paying for the destruction of predatory animals killed in this state. The tax in any 1 year may not exceed 7.5 mills on the taxable value of the livestock. The money received must be used only for the payment of claims approved by the department for the destruction of predatory animals and for the administration of 81-7-111 through 81-7-118 and 81-7-120 through 81-7-122. The money received for the taxes levied must be sent annually with other taxes to the ~~state treasurer~~ department of revenue by the county treasurer of each county. When the money is received by the ~~state treasurer~~ department of revenue, it must be placed in the state special revenue fund and may then be paid out on claims approved under the law governing the payment of claims."

Section 44. Section 87-1-114, MCA, is amended to read:

"87-1-114. Disposition of proceeds. (1) Except as provided in subsection (2), all money collected by a court pursuant to 87-1-111 through 87-1-113 and 87-1-115 must be remitted to the ~~state treasurer~~ department of revenue for deposit in the state special revenue fund account to the credit of the department for hunter education purposes or for enforcement.

(2) Money collected pursuant to subsection (1) in excess of \$60,000 annually must be remitted to the ~~state treasurer~~ department of revenue for deposit in the state general fund."

Section 45. Section 87-1-601, MCA, is amended to read:

"87-1-601. Use of fish and game money. (1) (a) Except as provided in subsection (7), all money collected or received from the sale of hunting and fishing licenses or permits, from the sale of seized game or hides, from damages collected for violations of the fish and game laws of this state, or from

1 appropriations or received by the department from any other state source must be turned over to the ~~state~~
2 ~~treasurer~~ department of revenue and placed in the state special revenue fund to the credit of the
3 department.

4 (b) Any money received from federal sources must be deposited in the federal special revenue fund
5 to the credit of the department.

6 (c) All interest earned on money from the following sources must be placed in the state special
7 revenue fund to the credit of the department:

8 (i) the general license account;

9 (ii) the license drawing account;

10 (iii) accounts established to administer the provisions of 87-1-246, 87-1-258, 87-1-605, 87-2-412,
11 87-2-722, and 87-2-724; and

12 (iv) money received from the sale of any other hunting and fishing license.

13 (2) The money described in subsection (1) must be exclusively set apart and made available for
14 the payment of all salaries, per diem, fees, expenses, and expenditures authorized to be made by the
15 department under the terms of this title. The money described in subsection (1) must be spent for those
16 purposes by the department, subject to appropriation by the legislature.

17 (3) Any reference to the fish and game fund in this code means fish and game money in the state
18 special revenue fund and the federal special revenue fund.

19 (4) Except as provided in subsections (7) and (8), all money collected or received from fines and
20 forfeited bonds, except money collected or received by a justice's court, that relates to violations of state
21 fish and game laws under Title 87 must be deposited by the ~~state treasurer~~ department of revenue and
22 credited to the department in a state special revenue fund account for this purpose. Out of any fine
23 imposed by a court for the violation of the fish and game laws, the costs of prosecution must be paid to
24 the county where the trial was held in any case in which the fine is not imposed in addition to the costs
25 of prosecution.

26 (5) Money received by the department from the sale of surplus real property; from exploration or
27 development of oil, gas, or mineral deposits from lands acquired by the department except royalties or
28 other compensation based on production; and from leases of interests in department real property not
29 contemplated at the time of acquisition must be deposited in an account within the nonexpendable trust
30 fund of the state treasury. The interest derived from the fund, but not the principal, may be used only for

1 the purpose of operation, development, and maintenance of real property of the department and only upon
2 appropriation by the legislature. If the use of money as set forth in this section would result in violation
3 of applicable federal laws or state statutes specifically naming the department or money received by the
4 department, then the use of this money must be limited in the manner, method, and amount to those uses
5 that do not result in a violation.

6 (6) Money received from the collection of license drawing applications is not subject to the deposit
7 requirements of 17-6-105. The department shall deposit license drawing application money within a
8 reasonable time after receipt.

9 (7) Money collected or received from fines or forfeited bonds for the violation of 77-1-801,
10 77-1-806, or rules adopted under 77-1-804 must be deposited in the state general fund.

11 (8) The ~~state treasurer~~ department of revenue shall deposit in the state general fund one-half of
12 the money received from the fines pursuant to 87-1-102."

13

14 **Section 46.** Section 87-4-808, MCA, is amended to read:

15 **"87-4-808. Fines, bonds, penalties, and fees.** Fines, bonds, or penalties, except those obtained
16 by a justice's court, shall be administered and disposed of in accordance with the provisions of 87-1-601.
17 Fees obtained under this part ~~shall~~ must be deposited with the ~~state treasurer~~ department of revenue and
18 credited to the state special revenue fund, fish and game account."

19

20 NEW SECTION. **Section 47. Code commissioner instruction.** In legislation enacted by the 2001
21 legislature, the code commissioner is instructed to change any reference to the state treasurer in regard
22 to money belonging to the state and remitted to the state by county treasurers or by any other local entity
23 to an appropriate reference to the department of revenue.

24

25 NEW SECTION. **Section 48. Effective date.** [This act] is effective July 1, 2001.

26

27 NEW SECTION. **Section 49. Applicability.** [This act] applies to remittances of state money made
28 to the department of revenue for fiscal years beginning after June 30, 2001.

29

- END -